



# DEPARTMENT OF MENTAL HEALTH POLICY/PROCEDURE

<b>SUBJECT</b> <b>REPORTING DEFALCATIONS,          EMBEZZLEMENTS OR          MISAPPROPRIATIONS OF COUNTY          MONIES OR RESOURCES</b>	<b>POLICY NO.</b>  <b>112.3</b>	<b>EFFECTIVE          DATE</b>  <b>08/01/04</b>	<b>PAGE</b>  <b>1 of 2</b>
<b>APPROVED BY:</b>  <div style="text-align: right;">Director</div>	<b>SUPERSEDES</b>	<b>ORIGINAL          ISSUE DATE</b>	<b>DISTRIBUTION          LEVEL(S)</b>  <b>1</b>

## PURPOSE

- 1.1 To provide guidelines to ensure compliance with the reporting requirement of Section 1.4 and Appendix D of the County Fiscal Manual for losses or misappropriation of County monies or resources.

## POLICY

- 2.1 The Chief of the Accounting Division (AD Chief) shall have the responsibility for ensuring that all losses or misappropriations of County money or resources are handled appropriately. Upon discovery, all losses or misappropriations of County money or resources are to be reported immediately to the AD Chief.
- 2.2 The AD Chief shall ensure that the reporting of the aforementioned losses or misappropriations of County money or resources is made appropriately and on a timely basis in compliance with the requirements of Section 1.4.0 and Appendix D of the County Fiscal Manual.

## PROCEDURE

- 3.1 Upon discovery, the AD Chief is to notified of the loss. It is **extremely important** that the Department:
  - **Not** conduct a preliminary investigation.
  - **Not** approach or contact any suspected employee(s) or other individual(s).
  - **Not** disturb or otherwise compromise any physical evidence.
- 3.2 Upon notification of the loss or misappropriation, the AD Chief shall take immediate and necessary steps to effect the reporting of the aforementioned losses.
  - 3.2.1 If the loss is less than \$100 and occurred through the daily collection process, refer to Section 1.4.2 of the County Fiscal Manual for instructions for completing a Cash Difference and Overage Report.



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- 3.2.2 If the loss is \$100 or more, regardless of whether the loss was through the daily collection process or otherwise, the loss is to be reported immediately by telephone to the Auditor-Controller's Special Investigation Unit (SIU).
- 3.3.3 Follow the instructions provided by the Auditor-Controller SIU.

### **REFERENCE**

The County Fiscal Manual is accessible via the internet at <http://auditorweb.co.la.ca.us>.

### **REVIEW DATE**

This policy shall be reviewed on or before August 1, 2009.